

Change in Allocation of Miscellaneous Service Revenues

Miscellaneous Revenues: \$ 986,550 KAWC Exh. 36, Sch. D

Allocation Among Customer Classes:

	KAWC (Factor F)		AG		Difference
	Factor	Revenue	Factor	Revenue	
Residential	0.9051	\$ 892,927	0.9584	\$ 945,508	\$ 52,581
Commercial	0.0750	73,991	0.0395	38,969	(35,022)
Industrial	0.0004	395	-	-	(395)
Public Authority	0.0060	5,919	-	-	(5,919)
Sales for Resale	0.0002	197	0.0001	99	(98)
Private Fire Service	0.0130	12,825	0.0013	1,283	(11,542)
Public Fire Service	0.0003	296	0.0007	691	395
Total	1.0000	\$ 986,550	1.0000	\$ 986,550	\$ -

AG allocation based on actual data from 8/06 to 1/07, from AG 2-2:

	Charges	Factor
Residential	\$ 429,937	0.9584
Commercial	17,700	0.0395
Industrial	-	-
Public Authority	12	-
Sales for Resale	24	0.0001
Private Fire Service	576	0.0013
Public Fire Service	336	0.0007
Total	\$ 448,585	1.0000

Cost of Service (Revenue Target) for Each Customer Class

	<u>KAWC</u>	<u>AG</u>	<u>Difference</u>
Residential	\$ 31,622,575	\$ 31,569,204	\$ (53,371)
Commercial	16,202,266	16,237,881	35,615
Industrial	2,409,929	2,410,323	394
Public Authority	4,772,787	4,778,805	6,018
Sales for Resale	1,323,307	1,323,405	98
Private Fire Service	1,305,274	1,316,915	11,641
Public Fire Service	<u>2,538,004</u>	<u>2,537,609</u>	<u>(395)</u>
Total	\$ 60,174,142	\$ 60,174,142	\$ -

Source:

KAWC: Exh. 36 revised, Sch. A

AG: Effect on cost of service model of changes shown on SJR-1

(see workpaper file: Work_KAW_R_PSCDR3_51_attachment_071607.xls)

Comparison of Cost of Service and Existing Revenues

	KAWC Cost of Service Study			AG Cost of Service Study		
	Cost of Service	Revenues	Percent	Cost of Service	Revenues	Percent
Residential	\$ 31,622,575	\$ 26,854,095	84.9%	\$ 31,569,204	\$ 26,854,095	85.1%
Commercial	16,202,266	12,739,187	78.6%	16,237,881	12,739,187	78.5%
Industrial	2,409,929	1,522,907	63.2%	2,410,323	1,522,907	63.2%
Public Authority	4,772,787	3,781,085	79.2%	4,778,805	3,781,085	79.1%
Sales for Resale	1,323,307	1,018,444	77.0%	1,323,405	1,018,444	77.0%
Private Fire Service	1,305,274	1,065,763	81.7%	1,316,915	1,065,763	80.9%
Public Fire Service	2,538,004	2,261,424	89.1%	2,537,609	2,261,424	89.1%
Total	\$ 60,174,142	\$ 49,242,905	81.8%	\$ 60,174,142	\$ 49,242,905	81.8%

Comparison of Company and AG Proposed Changes in Northern Division Revenues

	Present	KAWC Proposed		AG Proposed	
	<u>Revenues</u>	<u>Revenues</u>	<u>% Change</u>	<u>Revenues</u>	<u>% Change</u>
Tri-Village	\$ 1,156,140	\$ 756,658	-34.6%	\$ 1,111,774	-3.8%
Elk Lake Shores	93,638	89,390	-4.5%	87,891	-6.1%
City of Owenton	<u>474,021</u>	<u>425,899</u>	<u>-10.2%</u>	<u>450,468</u>	<u>-5.0%</u>
Total	\$ 1,723,799	\$ 1,271,947	-26.2%	\$ 1,650,133	-4.3%

Kentucky-American Water Company
Case No. 2007-00143

Company and AG Proposed Rates Under Company Proposed Revenue Requirement

(Note: Company proposed rates taken from KAWC Exh. 36 Revised)

Customer Charge

Central Division

	<u>Present</u>	<u>Company Proposed</u>		<u>AG Proposed</u>	
		<u>Rate</u>	<u>% Increase</u>	<u>Rate</u>	<u>% Increase</u>
5/8" MONTHLY	7.95	7.95	0.0%	7.95	0.0%
3/4" MONTHLY	11.94	11.94	0.0%	11.94	0.0%
1" MONTHLY	19.89	19.89	0.0%	19.89	0.0%
1 1/2" MONTHLY	39.77	39.77	0.0%	39.77	0.0%
2" MONTHLY	63.64	63.64	0.0%	63.64	0.0%
3" MONTHLY	119.32	119.32	0.0%	119.32	0.0%
4" MONTHLY	198.86	198.86	0.0%	198.86	0.0%
6" MONTHLY	397.73	397.73	0.0%	397.73	0.0%
8" MONTHLY	636.36	636.36	0.0%	636.36	0.0%

Northern Division - Tri-Village

	<u>Present</u>	<u>Company Proposed</u>		<u>AG Proposed</u>	
		<u>Rate</u>	<u>% Increase</u>	<u>Rate</u>	<u>% Increase</u>
5/8" MONTHLY	19.40	7.95	-59.0%	11.93	-38.5%
3/4" MONTHLY	19.40	11.94	-38.5%	17.91	-7.7%
1" MONTHLY	19.40	19.89	2.5%	19.89	2.5%
1 1/2" MONTHLY	19.40	39.77	105.0%	39.77	105.0%
2" MONTHLY	19.40	63.64	228.0%	63.64	228.0%
3" MONTHLY	19.40	119.32	515.1%	119.32	515.1%
4" MONTHLY	19.40	198.86	925.1%	198.86	925.1%
6" MONTHLY	19.40	397.73	1950.2%	198.87	925.1%
8" MONTHLY	19.40	636.36	3180.2%	318.18	1540.1%

Northern Division - Elk Lake Shores

	<u>Present</u>	<u>Company Proposed</u>		<u>AG Proposed</u>	
		<u>Rate</u>	<u>% Increase</u>	<u>Rate</u>	<u>% Increase</u>
5/8" MONTHLY	20.95	7.95	-62.1%	7.95	-62.1%
3/4" MONTHLY	20.95	11.94	-43.0%	11.94	-43.0%
1" MONTHLY	20.95	19.89	-5.1%	19.89	-5.1%
1 1/2" MONTHLY	20.95	39.77	89.8%	39.77	89.8%
2" MONTHLY	20.95	63.64	203.8%	63.64	203.8%
3" MONTHLY	20.95	119.32	469.5%	119.32	469.5%
4" MONTHLY	20.95	198.86	849.2%	198.86	849.2%
6" MONTHLY	20.95	397.73	1798.5%	397.73	1798.5%
8" MONTHLY	20.95	636.36	2937.5%	636.36	2937.5%

Northern Division - City of Owenton - Inside City

	Company Proposed			AG Proposed	
	Present	Rate	% Increase	Rate	% Increase
5/8" MONTHLY	16.77	7.95	-52.6%	11.93	-28.9%
3/4" MONTHLY	16.77	11.94	-28.8%	17.91	6.8%
1" MONTHLY	19.40	19.89	2.5%	19.89	2.5%
1 1/2" MONTHLY	19.40	39.77	105.0%	39.77	105.0%
2" MONTHLY	19.40	63.64	228.0%	63.64	228.0%
3" MONTHLY	19.40	119.32	515.1%	119.32	515.1%
4" MONTHLY	19.40	198.86	925.1%	198.86	925.1%
6" MONTHLY	19.40	397.73	1950.2%	198.87	925.1%
8" MONTHLY	19.40	636.36	3180.2%	318.18	1540.1%

Northern Division - City of Owenton - Rate B

	Company Proposed			AG Proposed	
	Present	Rate	% Increase	Rate	% Increase
5/8" MONTHLY	39.35	7.95	-79.8%	11.93	-69.7%
3/4" MONTHLY	39.35	11.94	-69.7%	17.91	-54.5%
1" MONTHLY	39.35	19.89	-49.5%	19.89	-49.5%
1 1/2" MONTHLY	39.35	39.77	1.1%	39.77	1.1%
2" MONTHLY	39.35	63.64	61.7%	63.64	61.7%
3" MONTHLY	39.35	119.32	203.2%	119.32	203.2%
4" MONTHLY	39.35	198.86	405.4%	198.86	405.4%
6" MONTHLY	39.35	397.73	910.7%	198.87	405.4%
8" MONTHLY	39.35	636.36	1517.2%	318.18	708.6%

Northern Division - City of Owenton - Rate G

	Company Proposed			AG Proposed	
	Present	Rate	% Increase	Rate	% Increase
5/8" MONTHLY	22.68	7.95	-64.9%	11.93	-47.4%
3/4" MONTHLY	22.68	11.94	-47.4%	17.91	-21.0%
1" MONTHLY	22.68	19.89	-12.3%	19.89	-12.3%
1 1/2" MONTHLY	22.68	39.77	75.4%	39.77	75.4%
2" MONTHLY	22.68	63.64	180.6%	63.64	180.6%
3" MONTHLY	22.68	119.32	426.1%	119.32	426.1%
4" MONTHLY	22.68	198.86	776.8%	198.86	776.8%
6" MONTHLY	22.68	397.73	1653.7%	198.87	776.8%
8" MONTHLY	22.68	636.36	2705.8%	318.18	1302.9%

Consumption Charge

Central Division (rates per CCF)

	Company Proposed			AG Proposed	
	Present	Rate	% Increase	Rate	% Increase
RESIDENTIAL	1.82375	2.52170	38.3%	2.45900	34.8%
COMMERCIAL	1.68873	2.26920	34.4%	2.28310	35.2%
INDUSTRIAL	1.37803	1.80510	31.0%	1.85700	34.8%
OPA	1.61771	2.10950	30.4%	2.11490	30.7%
SALE FOR RESALE	1.61771	2.11990	31.0%	2.12310	31.2%

Northern Division - Tri-Village (rates per CCF)

	Present	Company Proposed		AG Proposed	
		Rate	% Increase	Rate	% Increase
<u>Residential</u>					
First 2.67	-	2.52170		3.68850	
Second 5.33	4.66500	2.52170	-45.9%	3.68850	-20.9%
Third 5.33	4.57500	2.52170	-44.9%	3.68850	-19.4%
Fourth 13.33	4.48500	2.52170	-43.8%	3.68850	-17.8%
In Excess of 26.66	4.30500	2.52170	-41.4%	3.68850	-14.3%
<u>Commercial</u>					
First 2.67	-	2.26920		3.42465	
Second 5.33	4.66500	2.26920	-51.4%	3.42465	-26.6%
Third 5.33	4.57500	2.26920	-50.4%	3.42465	-25.1%
Fourth 13.33	4.48500	2.26920	-49.4%	3.42465	-23.6%
In Excess of 26.66	4.30500	2.26920	-47.3%	3.42465	-20.4%
<u>Other Public Authority</u>					
First 2.67	-	2.10950		3.17235	
Second 5.33	4.66500	2.10950	-54.8%	3.17235	-32.0%
Third 5.33	4.57500	2.10950	-53.9%	3.17235	-30.7%
Fourth 13.33	4.48500	2.10950	-53.0%	3.17235	-29.3%
In Excess of 26.66	4.30500	2.10950	-51.0%	3.17235	-26.3%

Northern Division - Elk Lake Shores (rates per CCF)

	Present	Company Proposed		AG Proposed	
		Rate	% Increase	Rate	% Increase
<u>Residential</u>					
First 2.67	-	2.52170		2.45900	
Second 2.67	1.76250	2.52170	43.1%	2.45900	39.5%
In Excess of 5.34	1.27500	2.52170	97.8%	2.45900	92.9%

Northern Division - City of Owenton (rates per CCF)

	Present	Company Proposed		AG Proposed	
		Rate	% Increase	Rate	% Increase
<u>Residential Inside City</u>					
First 2.67 ccf	-	2.52170		2.45900	
Next 1.33 ccf	4.69500	2.52170	-46.3%	2.45900	-47.6%
Next 2.67 ccf	3.88500	2.52170	-35.1%	2.45900	-36.7%
Next 6.67 ccf	3.15000	2.52170	-19.9%	2.45900	-21.9%
Next 13.33 ccf	2.56500	2.52170	-1.7%	2.45900	-4.1%
Next 26.67 ccf	2.32500	2.52170	8.5%	2.45900	5.8%
All over 53.34 ccf	2.29500	2.52170	9.9%	2.45900	7.1%
<u>Residential Rate B</u>					
First 8.00 ccf	-	2.52170		2.45900	
Next 2.67 ccf	4.53000	2.52170	-44.3%	2.45900	-45.7%
All over 10.67 ccf	3.41250	2.52170	-26.1%	2.45900	-27.9%

Residential Rate G

First 2.67	-	2.52170		2.45900	
Second 2.67	5.67000	2.52170	-55.5%	2.45900	-56.6%
In Excess of 5.34	3.41250	2.52170	-26.1%	2.45900	-27.9%

Residential Rate ?

First 2.67 ccf	-	2.52170		2.45900	
Next 5.33 ccf	4.66500	2.52170	-45.9%	2.45900	-47.3%
Next 5.33 ccf	4.57500	2.52170	-44.9%	2.45900	-46.3%
Next 13.33 ccf	4.48500	2.52170	-43.8%	2.45900	-45.2%
All over 26.67 ccf	4.30500	2.52170	-41.4%	2.45900	-42.9%

Commercial Inside City

First 2.67 ccf	-	2.26920		2.28310	
Next 1.33 ccf	4.69500	2.26920	-51.7%	2.28310	-51.4%
Next 2.67 ccf	3.88500	2.26920	-41.6%	2.28310	-41.2%
Next 6.67 ccf	3.15000	2.26920	-28.0%	2.28310	-27.5%
Next 13.33 ccf	2.56500	2.26920	-11.5%	2.28310	-11.0%
Next 26.67 ccf	2.32500	2.26920	-2.4%	2.28310	-1.8%
All over 53.34 ccf	2.29500	2.26920	-1.1%	2.28310	-0.5%

Commercial Rate B

First 8.00 ccf	-	2.26920		2.28310	
Next 2.67 ccf	4.53000	2.26920	-49.9%	2.28310	-49.6%
All over 10.67 ccf	3.41250	2.26920	-33.5%	2.28310	-33.1%

Commercial Rate G

First 2.67	-	2.26920		2.28310	
Second 2.67	5.67000	2.26920	-60.0%	2.28310	-59.7%
In Excess of 5.34	3.41250	2.26920	-33.5%	2.28310	-33.1%

Commercial Rate ?

First 2.67 ccf	-	2.52170		2.28310	
Next 5.33 ccf	4.66500	2.52170	-45.9%	2.28310	-51.1%
Next 5.33 ccf	4.57500	2.52170	-44.9%	2.28310	-50.1%
Next 13.33 ccf	4.48500	2.52170	-43.8%	2.28310	-49.1%
All over 26.67 ccf	4.30500	2.52170	-41.4%	2.28310	-47.0%

Comparison of Company and AG Revenues by Customer Class Under KAWC Revenue Requirement

	AG Cost of Service	Present Revenues	KAWC Proposal			AG Proposal		
			Revenues	Percent Increase	Revenue vs. Cost	Revenues	Percent Increase	Revenue vs. Cost
RESIDENTIAL	\$ 31,569,204	\$ 26,728,218	\$ 32,115,802	20.2%	\$ 546,598	\$ 31,923,322	19.4%	\$ 354,118
COMMERCIAL	16,237,881	12,738,872	16,122,782	26.6%	(115,099)	16,237,843	27.5%	(38)
INDUSTRIAL	2,410,323	1,522,907	1,975,530	29.7%	(434,793)	2,030,535	33.3%	(379,788)
OPA	4,778,805	3,781,084	4,758,180	25.8%	(20,625)	4,778,892	26.4%	87
SALE FOR RESALE	<u>1,323,405</u>	<u>1,018,444</u>	<u>1,321,386</u>	<u>29.7%</u>	<u>(2,019)</u>	<u>1,323,316</u>	<u>29.9%</u>	<u>(89)</u>
Total	\$ 56,319,618	\$ 45,789,525	\$ 56,293,680	22.9%	\$ (25,938)	\$ 56,293,908	22.9%	\$ (25,710)

Development of Rates to Collect Lower Revenue Requirement

<u>Line</u>	<u>KAWC Proposed with AG change in cost of service study</u>	<u>AG Proposed</u>
1 Total revenue requirement	\$ 64,008,762	\$ 57,844,021
2 Less miscellaneous revenue	(3,834,620)	(3,834,620)
3 Sales revenue requirement	\$ 60,174,142	\$ 54,009,401
4 Percentage recovered from fire classes	6.41%	6.41%
5 Revenue recovered from fire classes	\$ 3,854,524	\$ 3,462,003
6 Revenue recovered from water-consuming classes	\$ 56,319,618	\$ 50,547,398

Line 1: KAWC Exh. 36 revised, Sch. A (revenues - proposed rates, total); Majoros Sch. A

Line 2: KAWC Exh. 36 revised, Sch. A (revenues - proposed rates, miscellaneous revenues)

Line 3: line 1 + line 2

Line 4: Sch. SJR-3 (sum of public and private fire under AG cost of service) / line 3 for KAWC

Line 5: line 3 x line 4

Line 6: line 3 - line 5

Kentucky-American Water Company
Case No. 2007-00143

AG Proposed Rates Under AG Proposed Revenue Requirement

(Note: Company proposed rates taken from KAWC Exh. 36 Revised)

Customer Charge

Central Division

	Present	AG Proposed	
		Rate	% Increase
5/8" MONTHLY	7.95	7.95	0.0%
3/4" MONTHLY	11.94	11.94	0.0%
1" MONTHLY	19.89	19.89	0.0%
1 1/2" MONTHLY	39.77	39.77	0.0%
2" MONTHLY	63.64	63.64	0.0%
3" MONTHLY	119.32	119.32	0.0%
4" MONTHLY	198.86	198.86	0.0%
6" MONTHLY	397.73	397.73	0.0%
8" MONTHLY	636.36	636.36	0.0%

Northern Division - Tri-Village

	Present	AG Proposed	
		Rate	% Increase
5/8" MONTHLY	19.40	11.93	-38.5%
3/4" MONTHLY	19.40	17.91	-7.7%
1" MONTHLY	19.40	19.89	2.5%
1 1/2" MONTHLY	19.40	39.77	105.0%
2" MONTHLY	19.40	63.64	228.0%
3" MONTHLY	19.40	119.32	515.1%
4" MONTHLY	19.40	198.86	925.1%
6" MONTHLY	19.40	198.87	925.1%
8" MONTHLY	19.40	318.18	1540.1%

Northern Division - Elk Lake Shores

	Present	AG Proposed	
		Rate	% Increase
5/8" MONTHLY	20.95	7.95	-62.1%
3/4" MONTHLY	20.95	11.94	-43.0%
1" MONTHLY	20.95	19.89	-5.1%
1 1/2" MONTHLY	20.95	39.77	89.8%
2" MONTHLY	20.95	63.64	203.8%
3" MONTHLY	20.95	119.32	469.5%
4" MONTHLY	20.95	198.86	849.2%
6" MONTHLY	20.95	397.73	1798.5%
8" MONTHLY	20.95	636.36	2937.5%

Northern Division - City of Owenton - Inside City

	Present	AG Proposed	
		Rate	% Increase
5/8" MONTHLY	16.77	11.93	-28.9%
3/4" MONTHLY	16.77	17.91	6.8%
1" MONTHLY	19.40	19.89	2.5%
1 1/2" MONTHLY	19.40	39.77	105.0%
2" MONTHLY	19.40	63.64	228.0%
3" MONTHLY	19.40	119.32	515.1%
4" MONTHLY	19.40	198.86	925.1%
6" MONTHLY	19.40	198.87	925.1%
8" MONTHLY	19.40	318.18	1540.1%

Northern Division - City of Owenton - Rate B

	Present	AG Proposed	
		Rate	% Increase
5/8" MONTHLY	39.35	11.93	-69.7%
3/4" MONTHLY	39.35	17.91	-54.5%
1" MONTHLY	39.35	19.89	-49.5%
1 1/2" MONTHLY	39.35	39.77	1.1%
2" MONTHLY	39.35	63.64	61.7%
3" MONTHLY	39.35	119.32	203.2%
4" MONTHLY	39.35	198.86	405.4%
6" MONTHLY	39.35	198.87	405.4%
8" MONTHLY	39.35	318.18	708.6%

Northern Division - City of Owenton - Rate G

	Present	AG Proposed	
		Rate	% Increase
5/8" MONTHLY	22.68	11.93	-47.4%
3/4" MONTHLY	22.68	17.91	-21.0%
1" MONTHLY	22.68	19.89	-12.3%
1 1/2" MONTHLY	22.68	39.77	75.4%
2" MONTHLY	22.68	63.64	180.6%
3" MONTHLY	22.68	119.32	426.1%
4" MONTHLY	22.68	198.86	776.8%
6" MONTHLY	22.68	198.87	776.8%
8" MONTHLY	22.68	318.18	1302.9%

Consumption Charge

Central Division (rates per CCF)

	Present	AG Proposed	
		Rate	% Increase
RESIDENTIAL	1.82375	2.09087	14.6%
COMMERCIAL	1.68873	2.00642	18.8%
INDUSTRIAL	1.37803	1.60200	16.3%
OPA	1.61771	1.87406	15.8%
SALE FOR RESALE	1.61771	1.88090	16.3%

Northern Division - Tri-Village (rates per CCF)

	Present	AG Proposed	
		Rate	% Increase
<u>Residential</u>			
First 2.67	-	3.13631	
Second 5.33	4.66500	3.13631	-32.8%
Third 5.33	4.57500	3.13631	-31.4%
Fourth 13.33	4.48500	3.13631	-30.1%
In Excess of 26.66	4.30500	3.13631	-27.1%

Commercial

First 2.67	-	3.00963	
Second 5.33	4.66500	3.00963	-35.5%
Third 5.33	4.57500	3.00963	-34.2%
Fourth 13.33	4.48500	3.00963	-32.9%
In Excess of 26.66	4.30500	3.00963	-30.1%

Other Public Authority

First 2.67	-	2.81109	
Second 5.33	4.66500	2.81109	-39.7%
Third 5.33	4.57500	2.81109	-38.6%
Fourth 13.33	4.48500	2.81109	-37.3%
In Excess of 26.66	4.30500	2.81109	-34.7%

Northern Division - Elk Lake Shores (rates per CC

	Present	AG Proposed	
		Rate	% Increase
<u>Residential</u>			
First 2.67	-	2.09087	
Second 2.67	1.76250	2.09087	18.6%
In Excess of 5.34	1.27500	2.09087	64.0%

Northern Division - City of Owenton (rates per CC

	Present	AG Proposed	
		Rate	% Increase
<u>Residential Inside City</u>			
First 2.67 ccf	-	2.09087	
Next 1.33 ccf	4.69500	2.09087	-55.5%
Next 2.67 ccf	3.88500	2.09087	-46.2%
Next 6.67 ccf	3.15000	2.09087	-33.6%
Next 13.33 ccf	2.56500	2.09087	-18.5%
Next 26.67 ccf	2.32500	2.09087	-10.1%
All over 53.34 ccf	2.29500	2.09087	-8.9%

Residential Rate B

First 8.00 ccf	-	2.09087	
Next 2.67 ccf	4.53000	2.09087	-53.8%
All over 10.67 ccf	3.41250	2.09087	-38.7%

	Present	AG Proposed	
		Rate	% Increase
<u>Residential Rate G</u>			
First 2.67	-	2.09087	
Second 2.67	5.67000	2.09087	-63.1%
In Excess of 5.34	3.41250	2.09087	-38.7%
<u>Residential Rate ?</u>			
First 2.67 ccf	-	2.09087	
Next 5.33 ccf	4.66500	2.09087	-55.2%
Next 5.33 ccf	4.57500	2.09087	-54.3%
Next 13.33 ccf	4.48500	2.09087	-53.4%
All over 26.67 ccf	4.30500	2.09087	-51.4%
<u>Commercial Inside City</u>			
First 2.67 ccf	-	2.00642	
Next 1.33 ccf	4.69500	2.00642	-57.3%
Next 2.67 ccf	3.88500	2.00642	-48.4%
Next 6.67 ccf	3.15000	2.00642	-36.3%
Next 13.33 ccf	2.56500	2.00642	-21.8%
Next 26.67 ccf	2.32500	2.00642	-13.7%
All over 53.34 ccf	2.29500	2.00642	-12.6%
<u>Commercial Rate B</u>			
First 8.00 ccf	-	2.00642	
Next 2.67 ccf	4.53000	2.00642	-55.7%
All over 10.67 ccf	3.41250	2.00642	-41.2%
<u>Commercial Rate G</u>			
First 2.67	-	2.00642	
Second 2.67	5.67000	2.00642	-64.6%
In Excess of 5.34	3.41250	2.00642	-41.2%
<u>Commercial Rate ?</u>			
First 2.67 ccf	-	2.00642	
Next 5.33 ccf	4.66500	2.00642	-57.0%
Next 5.33 ccf	4.57500	2.00642	-56.1%
Next 13.33 ccf	4.48500	2.00642	-55.3%
All over 26.67 ccf	4.30500	2.00642	-53.4%

Comparison of AG Revenues by Customer Class Under AG Proposed Revenue Requirement

	AG Cost of Service	Present Revenues	AG Proposal		
			Revenues	Percent Increase	Revenue vs. Cost
RESIDENTIAL	\$ 28,333,664	\$ 26,728,218	\$ 28,747,204	7.55%	\$ 413,540
COMMERCIAL	14,573,654	12,738,872	14,573,638	14.40%	(16)
INDUSTRIAL	2,163,288	1,522,907	1,760,278	15.59%	(403,010)
OPA	4,289,023	3,781,084	4,289,024	13.43%	1
SALE FOR RESALE	<u>1,187,769</u>	<u>1,018,444</u>	<u>1,177,211</u>	<u>15.59%</u>	<u>(10,558)</u>
Total	\$ 50,547,398	\$ 45,789,525	\$ 50,547,355	10.39%	\$ (43)